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FAX TRANSMISSION**DATE:** November 22, 2006**PTO IDENTIFIER:** Application Number 10/721,616-Conf. #5616
Patent Number**Inventor:** Seiji SUGIURA et al.**MESSAGE TO:** US Patent and Trademark Office**FAX NUMBER:** (571) 273-8300**FROM:** LAHIVE & COCKFIELD, LLP

Anthony A. Laurentano

PHONE: (617) 227-7400**Attorney Dkt. #:** TOW-051**PAGES (Including Cover Sheet):** 9**CONTENTS:** Transmittal (1 page)
Amendment/Reply (6 pages)
Certificate of Transmission (1 page)

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PTO/SB/21 (07-08)

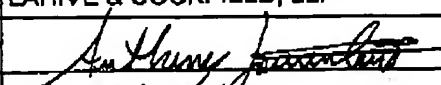
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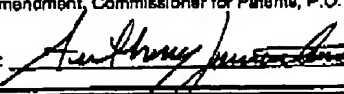
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TRANSMITTAL FORM <small>(to be used for all correspondence after initial filing)</small>	Application Number	10/721,616-Conf. #5616
	Filing Date	November 24, 2003
	First Named Inventor	Seiji SUGIURA
	Art Unit	1745
	Examiner Name	B. Lewis
Total Number of Pages In This Submission	Attorney Docket Number	TOW-051

ENCLOSURES (Check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment/Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below):
Remarks		

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
Firm Name	LAHIVE & COCKFIELD, LLP		
Signature			
Printed name	Anthony A. Laurentano		
Date	November 22, 2006	Reg. No.	38,220

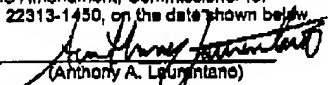
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Dated: November 22, 2006 Signature: 

(Anthony A. Leung)

Docket No.: TOW-051
(PATENT)**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re Patent Application of:
Seiji Sugiura *et al.*

Application No.: 10/721,616

Confirmation No.: 5616

Filed: November 24, 2003

Art Unit: 1745

For: FUEL CELL

Examiner: B. Lewis

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated August 24, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.